

Item 4

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FEDERAL EXCISE-TAX DATA

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PREPARED BY THE
STAFF OF THE JOINT COMMITTEE ON
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FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1964*

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
5001	Liquor taxes:		
	Distilled spirits:		V
	Domestic and imported-----	\$10.50 per proof or wine gallon if below proof. ¹	
	Imported liqueurs and cordials-----		
	Imported perfumes containing distilled spirits-----		
5021	Rectified spirits and wines, additional tax-----	30 cents per proof gallon.	VI
5022	Liqueurs and cordials (domestic)-----	\$1.92 per wine gallon.	V
5041	Wines:		V
	Still wines according to alcohol content by volume:		
	Not over 14 percent-----	17 cents per wine gallon.	
	Over 14 percent to 21 percent-----	67 cents per wine gallon.	
	Over 21 percent to 24 percent-----	\$2.25 per wine gallon.	
	Over 24 percent-----	\$10.50 per proof or wine gallon.	
5001	Sparkling wines:		
5041	Champagne or sparkling wines-----	\$3.40 per wine gallon.	
	Artificially carbonated wines-----	\$2.40 per wine gallon.	
	Containing more than 24 percent alcohol-----	\$10.50 per proof or wine gallon.	
	Beer-----	\$9 per barrel.	V
	Special occupational taxes:		
5111	Wholesale dealers in liquor-----	\$255 per year.	
5121	Retail dealers in liquor-----	\$54 per year.	
5081	Rectifiers:		
	Less than 20,000 gallons a year-----	\$110 per year.	
	20,000 gallons or more a year-----	\$220 per year.	
5101	Manufacturers of stills-----	\$55 per year.	V
5101	Stills or condenser, each-----	\$22.	
5131	Nonbeverage manufacturers, per annual with- drawals:		IV
	Not more than 25 proof gallons-----	\$25 per year.	
	Not more than 50 proof gallons-----	\$50 per year.	
	More than 50 proof gallons-----	\$100 per year.	
5091	Brewers:		
	Less than 500 barrels a year per brewery-----	\$55 per year.	V
	500 barrels or more a year per brewery-----	\$110 per year.	
5111	Wholesale dealers in beer-----	\$123 per year.	V
5121	Retail dealers in beer-----	\$24 per year.	V
5121	Limited dealers in beer and wines-----	\$2.20 per month.	V
5701	Tobacco taxes:		
	Cigarettes:		V
	Small, weighing not more than 3 pounds per 1,000-----	\$4 per 1,000.	
	Large, weighing more than 3 pounds per 1,000 ² -----	\$8.40 per 1,000.	
	Cigars:		
	Small, weighing not more than 3 pounds per 1,000-----	75 cents per 1,000.	VI
	Large, weighing more than 3 pounds per 1,000 if intended to retail at—		
	Not over 2½ cents-----	\$2.50 per 1,000.	
	Over 2½ to 4 cents-----	\$3 per 1,000.	
	Over 4 to 6 cents-----	\$4 per 1,000.	
	Over 6 to 8 cents-----	\$7 per 1,000.	
	Over 8 to 15 cents-----	\$10 per 1,000.	
	Over 15 to 20 cents-----	\$15 per 1,000.	
	Over 20 cents-----	\$20 per 1,000.	
	Tobacco, chewing and smoking-----	10 cents per pound.	VI
	Snuff-----	10 cents per pound.	VI
	Cigarette paper and tubes:		VI
	Paper, each set or book containing over 25 papers-----	½ cent per 50 or fraction.	
	Cigarette tubes-----	1 cent per 50 or fraction.	

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1964—Continued*

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
4041	Retailers' excise taxes (based on retailers' sales price): Diesel fuel and special motor fuel for highway vehicles	4 cents per gallon. ³	IV
4011	Furs and fur articles ⁴	10 percent.	
4001	Jewelry, etc. ⁵	10 percent.	
4031	Luggage, handbags, etc.	10 percent.	
4021	Toilet preparations ⁶	10 percent.	
4111	Manufacturers' excise taxes (based generally on manufacturers' sales price): Air-conditioners, self-contained units	10 percent.	IV
4061	Automobiles, etc.: Automobiles, passenger and auto trailers ⁷	10 percent.	V
	Automobile trucks, trailers, buses, road tractors	10 percent.	
	Parts and accessories ⁸	8 percent.	
4071	Tires of the type used on highway vehicles	10 cents per pound.	IV
4071	Tires, other ⁹	5 cents per pound.	
4071	Inner tubes	10 cents per pound.	V
4071	Tread rubber	5 cents per pound.	
4071	Laminated tires	1 cent per pound.	
4191	Business machines ¹⁰	10 percent.	IV
4171	Cameras, lenses and film (except commercial and industrial types)	10 percent.	IV
4201	Cigarette, cigar, and pipe mechanical lighters ¹¹	10 cents per lighter, not to exceed 10 percent.	IV
4121	Electric, gas, and oil appliances ¹²	5 percent.	IV
4131	Electric-light bulbs and tubes	10 percent.	V
4181	Firearms, shells, and cartridges	11 percent.	V
4201	Fountain pens, mechanical pencils, ball-point pens ¹¹	10 percent.	IV
4081	Gasoline	4 cents per gallon. ³	V
4211	Matches: Ordinary	2 cents per 1,000, not to exceed 10 percent.	IV
4211	Fancy wood	5½ cents per 1,000.	V
4801	White phosphorus	2 cents per 100.	VI
4151	Musical instruments	10 percent.	IV
4091	Oils: Lubricating	6 cents per gallon.	V
	Cutting	3 cents per gallon.	V
4141	Phonographs ¹³ and phonograph records	10 percent.	IV
4181	Pistols and revolvers	10 percent.	V
4141	Radio receiving sets, ¹³ components, etc.	10 percent.	V
4111	Refrigerators and quick-freeze units ¹²	5 percent.	IV, V
4161	Sporting goods and equipment	10 percent.	IV
4141	Television sets, ¹³ components, etc.	10 percent.	IV
4231	Facilities and services: Admissions: General: ¹⁴		
	Single admissions, on amount in excess of \$1	1 cent for each 10 cents or major fraction.	V
	Season tickets, on amount in excess of \$1 multiplied by number of admissions provided by ticket	1 cent for each 10 cents or major fraction.	V
	Horse and dog races	1 cent for each 5 cents or major fraction	V
	Leases of boxes or seats	10 percent of amount charged for similar accommodations. ¹⁵	V
	Ticket broker sales in excess of regular price	10 percent of excess charge. ¹⁵	V
	Excess charge by proprietor	50 percent of excess charge.	VI
	Cabarets, roof gardens, etc. ¹⁶	10 percent of taxable amount.	V
4241	Club dues and initiation fees ¹⁷	20 percent of amount paid.	V
4251	Communications: General telephone service	10 percent of amount paid.	IV
	Toll telephone service	10 percent of amount paid.	¹⁸ IV
	Telegraph service	10 percent of amount paid.	¹⁸ V
	Teletypewriter exchange service	10 percent of amount paid.	
	Wire mileage service	10 percent of amount paid.	
	Wire and equipment service	8 percent of amount paid.	
4286	Leases of safe-deposit boxes	10 percent of amount collected.	V
4261	Transportation of persons by air ¹⁹	5 percent of amount paid.	IV

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1964—Continued*

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
4311	Stamp taxes, documentary, etc.: Bond issues-----	11 cents per \$100 (or fraction) of face value.	V
4331	Bond transfers-----	5 cents per \$100 (or fraction) of face value.	V
4301	Stock issues-----	10 cents per \$100 (or major fraction) of actual value.	V
4321	Stock transfers-----	4 cents per \$100 (or major fraction) of actual value, not to exceed 8 cents per share.	V
4361	Conveyances (deeds, instruments, or writing conveying realty).	55 cents on amount over \$100 and not over \$500; 55 cents on each additional \$500 or fraction.	V
4371	Foreign insurance policies: Life, sickness, accident, annuity contracts, and contracts of reinsurance. Other-----	1 cent per dollar (or fraction) of premium. 4 cents per dollar (or fraction) of premium.	IV V
4401	Wagering: Wagers (except parimutuel)-----	10 percent of amount of wager.	IV
4411	Occupation of accepting taxable wagers-----	\$50 per year.	IV
4471	Certain other excise taxes: Bowling alleys, billiard and pool tables-----	\$20 per alley or table per year.	IV
4461	Coin-operated amusement or gaming devices: Amusement or music machines----- Gaming devices ²⁰ -----	\$10 per machine per year. \$250 per machine per year.	IV
4451	Playing cards-----	13 cents per pack of not more than 54.	V
4481	Use tax on highway vehicles weighing more than 26,000 pounds.	\$3 per 1,000 pounds per year.	IV
4501	Sugar manufactured in United States ²¹ -----	0.53 cent per pound.	V
4591	Oleomargarine, imported-----	15 cents per pound.	VI
4811	Regulatory taxes: Adulterated butter and filled cheese: Adulterated or process butter: Adulterated butter:	10 cents per pound.	
4821	Manufacturers-----	\$600 per year.	
4821	Wholesale dealers-----	\$480 per year.	
4821	Retail dealers-----	\$48 per year.	
4811	Process butter:	1/4 cent per pound.	
4821	Manufacturers-----	\$50 per year.	
4831	Filled cheese:	1 cent per pound.	
4831	Domestic-----	8 cents per pound.	
4841	Imported, in addition to import duties-----	\$400 per year.	
4841	Manufacturers, per factory-----	\$250 per year.	
4841	Wholesale dealers-----	\$12 per year.	
4881	Bank circulation, etc., taxes: Circulation other than of national banks: On average circulation outstanding: Entire circulation, each month----- Circulation exceeding 90 percent of capital each month (additional tax).-----	1/12 of 1 percent. 1/6 of 1 percent.	
4851	Circulation paid out-----	10 percent.	
4851	Cotton futures (subject to many conditions)-----	2 cents per pound.	
4741	Marijuana: Transfers to registered persons-----	\$1 per ounce.	
4741	Transfers to unregistered persons-----	\$100 per ounce.	
4751	Importers, manufacturers, and compounders-----	\$24 per year.	
4751	Producers-----	\$1 per year.	
4751	Practitioners-----	\$1 per year.	
4751	Persons engaged in laboratory research-----	\$1 per year.	
4751	Millers-----	\$1 per year.	
4751	Persons other than practitioners who deal in, dispense, or give away.	\$3 per year.	

TABLE I.—*Excise taxes in effect Jan. 1, 1964—Continued*

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
	Regulatory taxes—Continued		
	Opium:		
4701	Opium and coca leaves, etc.	1 cent per ounce or fraction.	
4711	Opium for smoking	\$300 per pound.	
4721	Importers, manufacturers, producers, and compounders.	\$24 per year.	
4721	Wholesale dealers	\$12 per year.	
4721	Retail dealers	\$3 per year.	
4721	Practitioners	\$1 per year.	
4721	Persons engaged in laboratory research	\$1 per year.	
4721	Persons not otherwise taxed, dispensing preparation of limited narcotic content.	\$1 per year.	
	Machineguns and certain other firearms:		
	Firearms (National Firearms Act):		
	Certain short 2-barrel guns:		
5811	Sale or transfer	\$5 per firearm.	
5801	Manufacturers	\$25 per year.	
5801	Dealers	\$10 per year.	
	Machineguns, silencers, etc.:		
5811	Sale or transfer	\$200 per firearm.	
5801	Importers or manufacturers	\$500 per year.	
5801	Dealers	\$200 per year.	
5801	Pawnbrokers	\$300 per year.	

NOTE.—Table I has been arranged to conform to classifications in the Internal Revenue Code of 1954. The historical tables have not been revised in this manner since they relate chiefly to years prior to 1954.

¹ Drawback of \$9.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of \$1 per proof gallon.

² Large cigarettes measuring over 6½ inches long, counting each 2¾ inches as 1 cigarette, taxed as small cigarettes.

³ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

⁴ Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component material.

⁵ Exemptions include silver-plated flatware, watches designed for the blind, articles used for religious purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

⁶ Baby powders, oils, and lotions, barber and beauty supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

⁷ House trailers exempt.

⁸ Rebuilt or recconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs and storage batteries.

⁹ Tires not more than 20 inches in diameter, and not more than 1¼ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt. Bicycle tires or tubes placed on new bicycles, exempt.

¹⁰ Cash registers of the type used in registering over-the-counter retail sales and stencil-cutting machines of the type used in marking freight shipments, exempt.

¹¹ Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

¹² Household-type appliances only.

¹³ Tax does not apply to communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.

¹⁴ Admissions accruing to specified educational, religious, and charitable institutions, and nonprofit organizations, and all free admissions, exempt.

In the case of reduced-rate admissions, tax applies to actual amount paid.

¹⁵ If admission is to horse or dog race track, rate is 20 percent.

¹⁶ Admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt from cabaret tax.

¹⁷ Dues or membership fees of \$10 or less exempt. Initiation fees of \$10 or less exempt unless dues or membership fees exceed \$10.

¹⁸ Classification of communications taxes changed by Excise Tax Technical Changes Act of 1958. In historical tables, old terminology is used and these items may be found listed under "Telephone, telegraph, radio, etc."

¹⁹ Transportation by aircraft with seating capacity of less than 10 adult passengers, including the pilot, not subject to tax unless such aircraft is operated on an established line and if gross takeoff weight is more than 12,500 pounds. Foreign travel in general exempt, except those trips which begin and end in the United States or the 225-mile "buffer zone" in Canada and in Mexico.

²⁰ In the case of a device commonly known as a clam, crane, or digger machine, tax shall be at the rate of \$10 per year (in lieu of \$250) if the charge for each operation is not more than 10 cents, merchandise prices do not exceed \$1, device is operated by crank with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.

²¹ Tax to be terminated on June 30, 1967.

²² Imported adulterated butter taxed at 15 cents per pound in addition to import duties.

TABLE II.—*Excise taxes scheduled to be reduced July 1, 1964*

	Unit of tax	Present law rate	Rate to become effective July 1, 1964
Liquor taxes:			
Distilled spirits	Per proof gallon	\$10.50	\$9.
Beer	Per barrel	\$9	\$8.
Wine:			
Still wine:			
Containing less than 14 percent alcohol	Per wine gallon	17 cents	15 cents.
Containing 14 to 21 percent alcohol	do	67 cents	60 cents.
Containing 21 to 24 percent alcohol	do	\$2.25	\$2.
Containing more than 24 percent alcohol	do	\$10.50	\$9.
Sparkling wines, liqueurs, cordials, etc.:			
Champagne or sparkling wine	do	\$3.40	\$3.
Liqueurs, cordials, etc.	do	\$1.92	\$1.60.
Artificially carbonated wines	do	\$2.40	\$2.
Tobacco taxes: Cigarettes	Per 1,000	\$4	\$3.50.
Manufacturers' excises:			
Passenger cars	Manufacturers' sale price	10 percent	7 percent.
Auto parts and accessories	do	8 percent	5 percent.
Miscellaneous excises:			
General telephone	Amount charged	10 percent	No tax.
Transportation of persons by air	Amount paid	5 percent	Do.

TABLE III.—*Excise taxes imposed or increased by Highway Acts of 1956, 1959, and 1961*

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	1961
New taxes imposed:					
Tread rubber	Per pound	3 cents	No change	5 cents.	
Use tax on highway vehicles weighing over 26,000 pounds.	Per 1,000 pounds per year.	\$1.50	do	\$3.	
Taxes increased:					
Gasoline	Per gallon	2 cents	3 cents	4 cents	No change.
Diesel and special motor fuels	do	2 cents	3 cents	4 cents	Do.
Tires for highway vehicles	Per pound	5 cents	8 cents	No change	10 cents.
Tubes	do	9 cents	No change	do	10 cents.
Trucks, trailers, buses	Manufacturers' sale price	8 percent	10 percent	do	No change.

NOTE.—Revenue collected from above listed taxes allocated to the highway trust fund.

TABLE IV.—*New excise taxes imposed during or subsequent to World War II and still in effect*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—					
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1950 (approved Sept. 28, 1950)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Liquor taxes:							
Distilled spirits, occupational taxes:							
Nonbeverage manufacturers, per animal withdrawal:							
Not more than 25 proof gallons	Per annum	\$25		No change—	No change—	No change—	No change.
do	do	\$50	do	do	do	do	Do.
do	do	\$100	do	do	do	do	Do.
Stamp taxes, documentary, foreign insurance policies:							
Life, sickness, accident, and annuity contracts	Per dollar or fraction of premiums.	1 cent		do	do	do	Do.
do	do	1 cent	do	do	do	do	Do.
Reinsurance policies:							
Manufacturers' excise taxes:							
Air-conditioning units, self-contained:	Manufacturers' sale price.	10 percent		No change—	do	do	Do.
Business machines:	do	10 percent	do	do	do	15 percent	10 cents per lighter, but not to exceed 10 percent.
Cigarette, cigar, and pipe lighters ² :	do	do					5 percent.
Electric, gas, and oil appliances:							10 percent.
Electric light bulbs and tubes:	do	10 percent	No change—	No change ³ —	No change—	No change ⁴ —	10 percent.
Fountain pens, ball point pens, mechanical pencils. ²	do	5 percent	do	20 percent	do	15 percent	10 percent.
Laminated tires:	do	do					1 cent.
Luggage:	do	do					
Matches, ordinary:	Per thousand	2 cents	do	No change—	Suspended: Retailers' tax substituted.	No change—	2 cents, but not to exceed 10 percent.
Musical instruments:	Manufacturers' sales price.	10 percent	do	No change—	No change—	No change—	No change.
Photographs and phonograph records:	do	10 percent	do	do	do	do	Do.
Cameras, generally:	do	10 percent	25 percent ⁶	do	do	do	20 percent ⁷ .
Unexposed films, photographic plates, etc.	do	10 percent	15 percent	do	do	do	20 percent ⁷ .
Quick freeze units:	do	do	do	do	do	do	10 percent.
Sporting goods and equipment:	do	do	10 percent	No change—	No change—	No change—	15 percent.
Television sets, components, etc.:	do	do	do	No change—	No change—	No change—	10 percent.
Tread rubber:	Per pound						5 cents.

Retailers' excise taxes:			
Diesel fuel used for highway vehicles	Per gallon.	10 percent ¹⁰ .	No change ¹¹ .
Jewelry	Retailers' sales price. do.	10 percent. do.	20 percent ¹² . do.
Fur articles which fur is component of chief value. ¹⁴			No change ¹³ . do.
Luggage, handbags, wallets, etc.	10 percent. do.	No change. do.	2 cents. ⁹ do.
Toilet preparations			10 percent. do.
Miscellaneous taxes:			10 percent. do.
Bowling alleys, billiard and pool tables	Each alley or table per year.	\$10. do.	\$20. do.
Coin-operated machines:			No change. do.
Amusement devices	Each machine per year. do.	\$10. \$50. 6 percent. do.	No change. do. \$100. 10 percent. do.
Gaming devices	Amount charged	5 percent. ¹⁸ 5 percent. 5 percent. do.	15 percent. 15 percent. 15 percent. do.
Telephone, telegraph, radio messages, etc.; Local telephone service.	By air	Per 1,000 pounds.	10 percent. 10 percent. 10 percent. do.
Transportation of persons:			10 percent. do.
Amount paid, generally			10 percent. do.
Seats and berths			10 percent. do.
By air			10 percent. do.
Use tax on highway vehicles weighing more than 26,000 pounds.			10 percent. do.
Wagering:			10 percent. do.
Wagers (except parimutuels)	Amount of wager Per year.		
	Occupation of accepting taxable wagers		

¹ Revenue Act of 1942 exempted cash registers of the type used in registering over-the-counter retail sales. Excise Tax Technical Changes, Act of 1958 exempted stencil-entitling machines of the type used in marking freight shipments, effective Jan. 1, 1959.

² Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

³ Household-type electric vacuum cleaners exempt.

⁴ The Revenue Act of 1951 accorded household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.

⁵ Public Law 899, 80th Cong., exempted musical instruments sold for the use of religious or nonprofit educational institutions exclusively for religious or educational purposes.

⁶ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

⁷ Commercial and industrial types exempt. Tax applies only to cameras, film, and lenses.

⁸ Base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturer's sales price.

⁹ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

¹⁰ Tax does not apply to articles used for religious purposes, to surgical instruments, or to frames or mountings for eyeglasses.

¹¹ Additional exemptions include watches designed for the blind, precious metals used in essential parts for smokers pipes, and buttons, insignias, etc., used on uniforms of the Armed Forces.

¹² Silver-plated flatware exempt. Watches retailing for not more than \$65 and alarm clocks retailing for not more than \$5 taxed at 10 percent.

¹³ Jewelry and furs sold at auction subject to 20 percent retailers excise tax except in the case of auction sales held in private homes; that portion which does not exceed \$100 is exempt.

¹⁴ Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.

Baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes exempt.
Includes any coin-operated amusement or music machine, vending machine operated by a 1-cent coin with provision for merchandise prizes of no more than 5 cents retail value.
In the case of a device commonly known as a claw, crane, or digger machine, tax shall be at the rate of \$10 per year (in lieu of \$250) if the charge for each operation is not more than 10 cents, if merchandise prizes do not exceed \$1, device is operated by crane with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.
No tax is imposed where charge is 35 cents or less; commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less; special-rate farelong tickets for members of the Armed Forces exempt.
Transportation by motor vehicle with seating capacity of less than 10 adult passengers in general, except those trips beginning and ending within the United States or the 225-mile "buffer zones" in Canada and in Mexico. Public Law 1015, 80th Cong., increased exemptions from 35 to 60 cents.
Tax does not apply to transportation by aircraft having gross takeoff weight of less than 12,500 pounds and seating capacity of less than 10 adult passengers, including the pilot, except when such aircraft is operated on an established line. Public Law 87-508 terminated the tax on transportation of persons by rail, bus or water, and reduced the rate on air travel to 5 percent effective Nov. 16, 1962.

¹⁵ Baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes exempt.

¹⁶ In the case of a device commonly known as a claw, crane, or digger machine, tax shall be at the rate of \$10 per year (in lieu of \$250) if the charge for each operation is not more than 10 cents, if merchandise prizes do not exceed \$1, device is operated by crane with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.

¹⁷ No tax is imposed where charge is 35 cents or less; commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less; special-rate farelong tickets for members of the Armed Forces exempt.

¹⁸ Public Law 796, 80th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zones" in Canada and in Mexico. Public Law 1015, 80th Cong., increased exemptions from 35 to 60 cents.

¹⁹ Revenue Act of 1961 exempted fishing trips. It also provided that, in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico will not give rise to tax liability if the ship was not authorized both to discharge and take on passengers at such intermediate stops.

²⁰ Revenue Act of 1961 exempted fishing trips. It also provided that, in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico will not give rise to tax liability if the ship was not authorized both to discharge and take on passengers at such intermediate stops.

²¹ Public Law 796, 80th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zones" in Canada and in Mexico. Public Law 1015, 80th Cong., increased exemptions from 35 to 60 cents.

²² Revenue Act of 1961 exempted fishing trips. It also provided that, in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico will not give rise to tax liability if the ship was not authorized both to discharge and take on passengers at such intermediate stops.

FEDERAL EXCISE-TAX DATA

TABLE V.—Excise taxes in effect prior to World War II which were increased during or subsequent to the war and are still in effect

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 29, 1951)	1954 (approved Mar. 3, 1954) or later acts
Liquor taxes:								
Domestic and imported								
Imported perfumes containing distilled spirits.	Per proof or wine gallon if below proof. do	\$2.25 \$2.25	\$3 \$3	\$4 \$4	\$6 \$6	\$9 \$9	\$10.50 \$10.50	No change.
Brandy	do	\$2	\$2.75	\$4	\$6	\$9	\$10.50	Do.
Wines:								
Still wines according to alcohol content by volume: Not over 14 percent. Over 14 percent to 21 percent. Over 21 percent to 24 percent. Over 24 percent.	Per wine gallon do do do	5 cents 10 cents 20 cents \$2.25	6 cents 18 cents 30 cents \$3	8 cents 30 cents 65 cents \$4	10 cents 40 cents \$1 \$6	15 cents 60 cents \$2 \$9	17 cents 67 cents \$2.25 \$10.50	Do. Do. Do. Do.
Sparkling wines, liqueurs, and cordials:	Per proof or wine gallon.							
Champagne or sparkling wines.	Per half pint.	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	\$3.40. ³
Artificially carbonated wines.	do	1¼ cents per pint.	1½ cents	3½ cents	5 cents	10 cents	12 cents	\$2.40. ³
Liqueurs, cordials, etc.	do	1¾ cents	1½ cents	3½ cents	5 cents	10 cents	12 cents	\$1.92. ²
Containing more than 2½ percent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	\$2	\$2.75	\$4	\$6	\$9	\$10.50	No change.
Fermented malt liquors.	Per barrel	\$5	\$6	No change	\$7	\$8	\$9	Do.
Special occupational taxes:								
Wholesale dealers, distilled spirits and wines.	Per year.	\$100	\$110	do	No change..	No change..	\$200	\$255. ³
Retail dealers, distilled spirits and wines.	do	\$25	\$27.50	do	do	do	\$50	\$54. ³
Rectifiers:								
Less than 500 barrels a year.	do	\$100	\$110	do	do	do	No change.	No change. ⁴
500 barrels or more a year.	do	\$200	\$220	do	do	do	do	Do. ⁴
Manufacturers of stills.	do	\$50	\$55	do	do	do	do	Do.
Still or condensers—	Per still	\$20	\$22	do	do	do	do	Do.
Brewers:								
Production less than 500 barrels a year.	Per brewery	\$50	\$55	do	do	do	do	Do.
Production over 500 barrels a year.	do	\$100	\$110	do	do	do	do	Do.
Wholesale dealers, fermented malt liquors.	Per year.	\$50	\$55	do	do	do	\$100	\$123. ³
Retail dealers, fermented malt liquors.	do	\$20	\$22	do	do	do	do	No change.

²§24.³⁴§24.³

FEDERAL EXCISE-TAX DATA

Temporary dealers, fermented malt liquors and wines.	\$2	\$2.20	do	do	do	do	do	No change.
Tobacco taxes:								
Cigarettes:								
Small, weighing not more than 3 pounds per 1,000.	Per 1,000.	\$3	\$3.25	\$3.50	\$3	\$3	\$4	Do.
Large, weighing more than 3 pounds per 1,000. ⁵	do	\$7.20	\$7.80	\$8.40	do	do	No change.	Do.
Cigars:								
Large, weighing more than 3 pounds per 1,000 if intended to retail at—								
Not over 2½ cents	do	\$2	No change	do	\$2.50	do	do	Do.
Over 2½ cents to 4 cents	do	\$2	do	do	\$3	do	do	Do.
Over 4 cents to 5 cents	do	\$2	do	do	\$4	do	do	Do.
Over 5 cents to 6 cents	do	\$3	do	do	\$4	do	do	Do.
Over 6 cents to 8 cents	do	\$3	do	do	\$7	do	do	Do.
Over 8 cents to 15 cents	do	\$5	do	do	\$10	do	do	Do.
Over 15 cents to 20 cents	do	\$10.50	do	do	\$15	do	do	Do.
Over 20 cents	do	\$13.50	do	do	\$20	do	do	Do.
Stamp taxes, documentary, etc.								
Bond issues								
Bond transfers								
Stock issues:								
Actual value								
Par or face value								
No par or face value—actual value \$100 or more per share.								
No par or face value—actual value less than \$100 per share.								
Stock transfers:								
Actual value								
Par or face value if selling price is under \$20.								
Par or face value if selling price is \$20 or more.								
Without par or face value if selling price is under \$20.								
Without par or face value if selling price is \$20 or more.								
Deeds, conveyances, etc.:								
Value over \$100 and not over \$500.								
Value over \$500								
Foreign insurance policies other than life, etc.								
Playing cards								

TABLE V.—Excise taxes in effect prior to World War II which were increased during or subsequent to the war and are still in effect—Continued

		Rates under Revenue Acts of—						
Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (as proved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 3, 1954) or later acts
Manufacturers' excise taxes:								
Automobiles, etc.:								
Automobiles, passenger, auto trailers and motorcycles.	Manufacturers' sales price.	3 percent...	3½ percent...	7 percent...	No change...	10 percent ⁷ ...	No change ⁸	
Automobile trucks, trailers, buses, road tractors.	do...	2 percent...	2½ percent...	5 percent...	do...	8 percent...	10 percent.	
Parts and accessories.	do...	2 percent...	2½ percent...	5 percent...	do...	8 percent ⁹ ...	No change.	
Tires and tubes:								
Inner tubes.	Per pound.	4 cents...	4½ cents...	9 cents...	do...	No change...	10 cents.	
Tires for highway vehicles.	do...	2½ cents...	2½ cents...	5 cents...	do...	do...	10 cents.	
Tires, other.	do...	2½ cents...	2½ cents...	5 cents...	do...	do...	No change. ¹¹	
Firearms, shells, and cartridges	Manufacturers' sales price.	10 percent...	11 percent...	No change...	do...	do...	do...	
Gasoline.	Per gallon.	1 cent...	1½ cents...	do...	do...	2 cents...	4 cents. ¹²	
Lubricating oils.	4 cents...	4½ cents...	4½ cents...	6 cents...	do...	No change...	No change. ¹³	
Matches, wood, fancy.	Per 1,000.	5 cents...	5½ cents...	do...	No change...	do...	Do.	
Pistols and revolvers.	Manufacturers' sales price.	10 percent...	11 percent...	do...	do...	do...	10 percent.	
Radio and radio accessories.	do...	5 percent...	5½ percent...	10 percent...	do...	do...	No change. ¹⁵	
Refrigerators, household types.	do...	5 percent...	5½ percent...	10 percent...	do...	do...	5 percent.	
Toilet preparations.	do...	10 percent...	11 percent...	Repealed; retailers' tax substituted.	do...	do...		
Miscellaneous taxes:								
Admissions:								
General.	Amount charged...	1 cent for each 10 cents or fraction.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction.	No change...	1 cent for each 5 cents or major fraction.	No change. ¹⁶	1 cent for each 10 cents or major fraction. ¹⁷
Lease of boxes or seats.	Amount charged for similar accommodations.	10 percent...	11 percent...	11 percent...	do...	20 percent...	do...	10 percent.
Cabarets, roof gardens, etc.	Taxable amount.	do...	do...	do...	do...	do...	do...	10 percent.
Ticket broker sales in excess of regular price.	Excess charge.	do...	do...	do...	do...	30 percent,	do...	10 percent.
Club dues and initiation fees.	Amount paid.	10 percent...	11 percent...	11 percent...	do...	20 percent...	do...	10 percent.
		cent. ²¹	do. ²²	do...	do...	do...	do...	No change.

Leases of safe-deposit boxes-----	Amount collected--	10 percent..	20 percent..	No change--	do-----	10 percent.
Sugar:	Per pound.....	0.465 cent--	No change--	do-----	do-----	
Testing 92 sugar degrees-----	0.00875 cent.	do-----	do-----	do-----	do-----	
Each additional degree (fractions in proportion)-----	0.5144 cent.	do-----	do-----	do-----	do-----	0.53 cent. ²³
Testing less than 92 sugar degrees-----	do-----	do-----	do-----	do-----	do-----	
Telephone, telegraph and radio messages:	do-----	do-----	do-----	do-----	do-----	
Cable and radio messages:	do-----	do-----	do-----	do-----	do-----	
Domestic-----	Amount charged--	10 cents per message.	10 percent..	15 percent..	15 percent..	10 percent.
International-----	do-----	10 cents per message.	10 percent..	No change--	No change--	No change.
Leased wires:	do-----	5 percent.	10 percent..	15 percent..	25 percent..	10 percent.
Domestic-----	do-----	5 percent.	10 percent..	No change--	No change--	No change.
International-----	do-----	5 percent.	10 percent..	15 percent..	15 percent..	10 percent.
Telegraph messages:	do-----	None-----	5 cents for each 50 cents or fraction.	20 percent..	25 percent..	10 percent.
Domestic-----	do-----	None-----	5 cents for each 50 cents or fraction.	20 percent..	25 percent..	10 percent.
Telephone toll service:	do-----	10 cents..	No change--	No change--	No change--	No change.
Charge more than 24 cents and less than 50 cents-----	do-----	10 cents..	No change--	No change--	No change--	No change.
Charge more than 50 cents and less than \$1-----	do-----	15 cents..	do-----	do-----	do-----	
Charge more than \$1 and less than \$2-----	do-----	20 cents..	5 percent..	No change--	8 percent..	10 percent.
Charge more than \$2-----	do-----	do-----	do-----	do-----	do-----	No change.
Wire and equipment service-----	do-----	do-----	do-----	do-----	do-----	No change.

¹ Drawback of \$3.75 per gallon, \$8 per gallon, and \$9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

² The unit of tax is now a wine gallon.

³ Rate changed by Excise Tax Technical Changes Act of 1958 to conform with new definitions, effective July 1, 1959.

⁴ Rate of tax based on gallonage after July 1, 1959; less than 20,000 gallons, \$116; 20,000 gallons or more, \$220.

⁵ Large cigarettes over 6 1/2 inches long, counting each 2 3/4 inches as 1 cigarette taxed as small cigarettes.

⁶ Tax shall in no case be more than 8 cents on each share nor less than 4 cents on transfer.

⁷ House trailers exempt.

⁸ Public Law 379, 84th Cong., exempted motorcycles.

⁹ Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs and storage batteries.

¹⁰ Tires not more than 20 inches in diameter, and not more than 1 3/4 inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tubing with internal wire fastening agent, exempt.

¹¹ Bicycle tires placed on new bicycles exempt.

¹² Tar refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems, allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel pur-

chased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

¹³ Cutting oils taxed at the rate of 8 cents per gallon.

¹⁴ Communications, detection, or navigation receivers of the type used in commercial, military or marine installations are exempt if sold to the U.S. Government.

¹⁵ Excise Tax Technical Changes Act of 1958 limits application of tax to exclude communications, detection, or navigation equipment of the type used in commercial, military, or marine installations, organizations, according to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions, exempt.

¹⁶ Admissions, under the Excise Tax Reduction Act of 1954, admissions of 50 cents or less were exempt. Public Law 1010, 84th Cong., exempted admissions of 90 cents or less.

¹⁷ Excise Tax Technical Changes Act of 1958 exempts admissions to horse and dog races taxable on full amount at the rate of 20 percent.

¹⁸ Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise amounts 50 cents or less exempt.

¹⁹ Taxable amount includes amounts paid for admission, refreshments, services, and merchandise, and admissions to bathrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt from cabaret tax.

²⁰ Dues of \$25 or less and initiation fees of \$10 or less exempt.

²¹ Dues of \$10 or less and initiation fees of \$10 or less exempt.

²² Dues of \$10 or less and initiation fees of \$10 or less exempt.

²³ Tax imposed only on sugar manufactured in the United States.

TABLE VI.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war and are still in effect*

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted ¹	Rates
TOBACCO TAXES		
Cigarette papers:		
Package of 26-50 sheets	1917	½ cent.
Per additional 50 sheets or fraction thereof	1919	½ cent.
Cigarette tubes, per 50 or fraction thereof	1919	1 cent.
Cigars: Weighing not more than 3 pounds per thousand	1926	75 cents.
Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound	1919	10 cents. ²
Tobacco and snuff, per pound	1919	10 cents. ²
LIQUOR TAXES		
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon	1919	30 cents.
MISCELLANEOUS TAXES		
Admissions: Sold by proprietor in excess of established price, of excess price	1919	50 percent.
Adulterated and processed butter:		
Adulterated butter per pound	In effect Dec. 31, 1913.	10 cents. ³
Manufacturers, per year	do	\$600.
Retailers, per year	do	\$48.
Wholesalers, per year	do	\$480.
Processed butter, per pound	do	¼ cent.
Manufacturers, per year	do	\$50.
Bank circulation, etc., taxes:		
Circulation other than of national banks, on average circulation outstanding: ⁴		
Entire circulation, each month	do	½ of 1 percent.
Circulation exceeding 90 percent of capital, each month (additional tax)	do	⅓ of 1 percent.
Circulation paid out	do	10 percent.
Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound	1914	2 cents.
Filled cheese:		
Domestic, per pound	In effect Dec. 31, 1913.	1 cent.
Imported, per pound in addition to import duties	do	8 cents.
Manufacturers, per factory per year	do	\$400.
Retail dealers, per year	do	\$12.
Wholesale dealers, per year	do	\$250.
Firearms (machineguns and short-barreled firearms): ⁵		
Dealers, per year	1934	\$200.
Importers or manufacturers, per year	1934	\$500.
Pawnbrokers, per year	1934	\$300.
Transfer of firearms, per firearm	1934	\$200.
Matches: White phosphorous, per 100	In effect Dec. 31, 1913.	2 cents.
Narcotics:		
Marijuana:		
Importers, manufacturers, and compounders, per year	1937	\$24.
Persons engaged in laboratory research, per year	1937	\$1.
Persons other than practitioners, who deal in, dispense, or give away, per year	1937	\$3.
Practitioners, per year	1937	\$1.
Producers, per year	1937	\$1.
Transfers of:		
To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer	1937	\$1.
To any person who had not paid the special tax as indicated above, per ounce or fraction thereof on each transfer	1937	\$100.

See footnotes at end of table, p. 13.

TABLE VI.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war and are still in effect—Continued*

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted ¹	Rates
MISCELLANEOUS TAXES—continued		
Narcotics—Continued		
Opium:		
Importers, manufacturers, and compounders, per year.....	1919.....	\$24.
Opium, coca leaves, etc., per ounce.....	1919.....	1 cent.
Opium manufactured for smoking purposes, per pound.....	1914.....	\$300.
Persons engaged in laboratory research, per year.....	1936.....	\$1.
Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year.....	1914.....	\$1.
Practitioners, per year.....	1926.....	\$1.
Retail dealers, per year.....	1928.....	\$3.
Wholesale dealers, per year.....	1919.....	\$12.
Oleomargarine: Imported, per pound in addition to import duties.....	In effect Dec. 31, 1913.	15 cents.

¹ Year in which present rates were enacted. In some cases, tax was in effect prior to this time at different rates.

² Rate reduced from 18 cents by Revenue Act of 1951.

³ Imported adulterated butter taxed at 15 cents per pound in addition to import duties.

⁴ Outstanding circulation exempt from taxation (1) whenever such circulation of any bank, association, corporation, company, or person is reduced to not over 5 percent of the chartered or declared capital existing at the time the same was issued; (2) whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, and (3) whenever any bank is insolvent or bankrupt.

⁵ Firearms are defined to include shotguns and rifles with barrels of less than 18 inches in length, other guns capable of being concealed (except pistols and revolvers), machineguns, and mufflers and silencers. The law provides that: In the case of manufacturers and dealers in guns with 2 attached barrels from which only a single discharge can be made from either barrel without manual reloading, the tax shall be \$25 per year for manufacturers and \$10 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more but not over 18 inches in length, shall be at the rate of \$5.

TABLE VII.—*Excise tax rates in effect as of certain specified dates*

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	
Liquor taxes:					
Distilled spirits:					
Domestic and imported	Per proof or wine gallon if below proof.	\$1.10 ¹ \$1.10	\$2.25 \$2.00	\$9.2 \$9	\$10.50. ² \$10.50.
Brandy	Per wine gallon	\$1.10	\$2.25	\$9	\$10.50.
Imported perfumes containing distilled spirits.	Per proof gallon	30 cents	30 cents	30 cents	30 cents.
Rectified spirits and wines, additional tax.					
Wines:					
Still wines according to alcohol content by volume:					
Not over 14 percent	Per wine gallon	4 cents	5 cents	15 cents	17 cents.
Over 14 percent to 21 percent	do	10 cents	10 cents	60 cents	67 cents.
Over 21 percent to 24 percent	do	25 cents	20 cents	\$2	\$2.25
Over 24 percent	Per proof or wine gallon.	\$1.10	\$2.25	\$9	\$10.50.
Sparkling wines, liqueurs, and cordials:					
Champagne or sparkling wines.	Per half pint	12 cents	2½ cents	15 cents	\$3.40 per wine gallon.
Artificially carbonated wines.	do	6 cents	1½ cents per pint	10 cents	\$2.40 per wine gallon.
Liqueurs, cordials, etc.	do	6 cents	1¼ cents	\$8	\$1.92 per wine gallon.
Fermented malt liquors.	Per barrel	\$6	\$5		\$9.
Stamp taxes on distilled spirits:					
Container stamps	Per container				
Case stamps, distilled spirits bottled in bond.	Per case	10 cents	Less than ½ pint, ¼ cent; ½ pint or more, 1 cent.	Less than ½ pint, ¼ cent; ½ pint or more, 1 cent.	(3).
Export stamps, distilled spirits intended for export.	Per package	10 cents	10 cents	10 cents	(3).
Special occupational taxes:					
Wholesale dealers, distilled spirits and wines.	Per year	\$100 ¹	\$100	\$110	\$255. ⁴
Retail dealers, distilled spirits and wines.	do	\$25 ¹	\$25	\$27.50	\$54. ⁴
Rectifiers:					
Less than 500 barrels a year	do	\$100 ¹	\$100	\$110	\$110. ⁴
500 barrels or more a year	do	\$200 ¹	\$200	\$220	\$220. ⁴
Manufacturers of stills or worms.	do	\$50 ¹	\$50	\$55	\$55.
Stills or worms.	Per still or worm	\$20	\$20	\$22	\$22.
Nonbeverage manufacturers, per annual withdrawals:					
Not more than 25 proof gallons.	Per year				
Not more than 50 proof gallons.	do				
More than 50 proof gallons.	do				
Brewers:					
Production less than 500 barrels a year.	Per brewery per year	\$50 ¹	\$55	\$55	\$55.
Production 500 barrels or more a year.	do	\$100 ¹	\$110	\$110	\$110.

Wholesale dealers, fermented malt liquors.	Per year-----	\$50-----	\$55-----	\$123. ⁴
Retail dealers, fermented malt liquors.	\$20-----do-----	\$20-----	\$22-----	\$24. ⁴
Temporary dealers, fermented malt liquors and wine.	Per month-----	\$2-----	\$2.20-----	\$2.20.
Tobacco taxes:				
Cigarettes:				
Small, weighing not more than 3 pounds per 1,000.	Per 1,000-----	\$3-----	\$3.50-----	\$4.
Large, weighing more than 3 pounds per 1,000.	do-----	\$7.20-----	\$8.40 ⁵ -----	\$8.40 ⁶
Cigars:				
Small, weighing not more than 3 pounds per 1,000.	do-----	75 cents-----	75 cents-----	75 cents.
Large, weighing more than 3 pounds per 1,000 if intended to retail at—				
Not over 2½ cents,	do-----	\$2-----	\$2.50-----	\$2.50.
Over 2½ cents to 4 cents,	do-----	\$2-----	\$3-----	\$3.
Over 4 cents to 5 cents	do-----	\$2-----	\$4-----	\$4.
Over 5 cents to 6 cents	do-----	\$3-----	\$4-----	\$4.
Over 6 cents to 8 cents	do-----	\$3-----	\$7-----	\$7.
Over 8 cents to 15 cents	do-----	\$5-----	\$10-----	\$10.
Over 15 cents to 20 cents	do-----	\$10.50-----	\$15-----	\$15.
Over 20 cents	do-----	\$13.50-----	\$20-----	\$20.
Tobacco, chewing and smoking	Per pound-----	18 cents-----	18 cents-----	10 cents.
Snuff	do-----	18 cents-----	18 cents-----	10 cents.
Cigarette papers:				
Package of 26–50 sheets	Per package-----	½ cent-----	½ cent-----	½ cent.
Additional of 50 sheets or fraction	Per 50 or fraction-----	½ cent-----	½ cent-----	½ cent.
Cigarette tubes	do-----	1 cent-----	1 cent-----	1 cent.
Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law).	Per pound-----	18 cents-----	18 cents-----	10 cents.
Stamp taxes, documentary, etc.:				
Bond issues	Each \$100 of face value or fraction.	10 cents-----	10 cents-----	11 cents.
Bond transfers	do-----	4 cents-----	4 cents-----	5 cents.
Stock issues:				
Par or face value	Each \$100 par or face value.	10 cents-----	10 cents-----	11 cents.
No par or face value—actual value \$100 or more per share.	do-----	10 cents-----	10 cents-----	11 cents.
No par or face value—actual value less than \$100 per share.	Each \$20 or fraction	2 cents-----	2 cents-----	3 cents-----
Actual value	Each \$100 or major fraction.	-----	-----	10 cents.
Stock transfers:				
Par or face value if selling price is under \$20.	Each \$100 par or face value.	4 cents-----	4 cents-----	5 cents.
Par or face value if selling price is \$20 or more.	do-----	5 cents-----	5 cents-----	6 cents.
Without par or face value if selling price is under \$20.	Per share-----	4 cents-----	4 cents-----	5 cents.

See footnotes at end of table, p. 22.

TABLE VII.—*Excise tax rates in effect as of certain specified dates—Continued*

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1963
Stamp taxes, documentary, etc.—Continued					
Stock transfer—Continued	Per share -----	5 cents-----	5 cents-----	6 cents-----	6 cents-----
Without par or face value if selling price is \$20 or more.	Each \$100 or major fraction.	-----	-----	-----	4 cents. ⁴
Actual value.	-----	-----	-----	-----	-----
Deeds, conveyances, etc.:—					
Value over \$100 and not over \$500.	Amount over \$100 and not over \$500. Each additional \$500 or fraction.	50 cents-----	50 cents-----	55 cents-----	55 cents.
Value over \$500.	50 cents-----	50 cents-----	55 cents-----	55 cents.	55 cents.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents-----	3 cents-----	4 cents-----	4 cents.
Foreign life, sickness, accident, and annuity contracts.	do-----	-----	-----	1 cent-----	1 cent.
Foreign reinsurance policies.	do-----	-----	-----	1 cent-----	1 cent.
Passage tickets to foreign port:					
Costing over \$10 and not over \$30.	Price paid-----	\$1-----	\$1-----	\$1.10-----	\$1.10-----
Costing over \$30 and not over \$60.	do-----	\$3-----	\$3-----	\$3.30-----	\$3.30-----
Costing over \$60.	do-----	\$5-----	\$5-----	\$5.50-----	\$5.50-----
Playing cards.	Per package of not more than 54.	10 cents-----	10 cents-----	13 cents-----	13 cents.
Silver bullion sales or transfers.	-----	-----	50 percent-----	50 percent-----	50 percent-----
Sales of produce for future delivery.	Per \$100 or fraction.	5 cents-----	5 cents-----	10 percent-----	10 percent.
Manufacturers' excise taxes:					
Air conditioners (self-contained units).	Manufacturers' sale price.	-----	-----	10 percent-----	10 percent.
Automobiles, etc.:—					
Automobiles, passenger, auto trailers, and motorcycles.	do-----	3 percent-----	3 percent-----	7 percent-----	10 percent. ⁷
Automobile trucks, trailers, buses, and road tractors.	do-----	2 percent ⁸ -----	2 percent ⁸ -----	5 percent-----	10 percent.
Parts and accessories.	do-----	2 percent-----	2 percent-----	5 percent-----	8 percent. ⁹
Tires.	Per pound.	2½ cents-----	2½ cents-----	5 cents-----	10 cents. ¹⁰
Tubes.	do-----	4 cents-----	4 cents-----	9 cents-----	10 cents.
Thread rubber.	do-----	-----	-----	10 percent n-----	5 cents.
Business and store machines.	Manufacturers' sale price.	-----	-----	10 percent n-----	10 percent. ¹¹ ¹²
Brewers malt.	Per pound.	3 cents-----	3 cents-----	3 cents-----	3 cents.
Brewers wort.	Per gallon.	15 cents-----	15 cents-----	2 percent-----	2 percent.
Candy.	Sale price.	2 percent-----	2 percent-----	2 percent-----	2 percent.
Chewing gum.	do-----	-----	-----	-----	-----
Cigarette, cigar, and pipe mechanical lighters. ¹³	Manufacturers' sale price.	-----	-----	3 percent-----	10 cents per lighter. ¹⁴
Electrical energy.	do-----	-----	-----	3 percent-----	3⅓ percent.
Electric, gas, and oil appliances.	do-----	-----	-----	10 percent-----	5 percent. ¹⁵

Electric light bulbs and tubes	do	10 percent	10 percent	10 percent.
Firearms, shells	do	10 percent	11 percent	11 percent.
Fountain pens, mechanical pencils, ball-point pens. ¹³	do	10 percent	10 percent	10 percent.
Fur articles	Sale price	10 percent	1 cent	4 cents.
Gasoline	Per gallon	1 cent	1 cent	4 cents.
Grape concentrate of more than 35 percent sugar content by weight	do	20 cents	1½ cents	4 cents.
Jewelry	Sale price	10 percent	4 cents	6 cents.
Lubricating oil	Per gallon	4 cents	4 cents	6 cents.
Matches:				
Ordinary	Per 1,000	2 cents	2 cents	2 cents.
Fancy wood	do	2 cents	2 cents	2 cents.
White phosphorus	Per 100	2 cents	2 cents	5½ cents.
Paper, in books	Per 1,000	½ cent	½ cent	2 cents.
Mixed flour	Per barrel	4 cents	4 cents	2 cents.
Mixed flour, manufacturers or packers of	Per year	\$12	\$12	2 cents.
Musical instruments	Manufacturers' sale price.			
Phonographs records	do	5 percent	10 percent	10 percent.
Photographic apparatus and equipment:				
Cameras and lenses	do	10 percent	10 percent	10 percent.
Photographic plates, sensitized paper.	do	10 percent	25 percent	10 percent.
Photographic apparatus and equipment.	do		15 percent	10 percent.
Pistols and revolvers	do	10 percent	10 percent	10 percent.
Quick-freeze units	do	5 percent	5 percent	5 percent.
Radio receiving sets, components, etc.	do	5 percent	5 percent	10 percent.
Refrigerators, household types	do	10 percent	10 percent	5 percent.
Sporting goods and equipment	do	10 percent	10 percent	10 percent.
Television sets, components, etc.	do	10 percent	10 percent	10 percent.
Toilet preparations	do	10 percent	10 percent	10 percent.
Toothpaste, toilet soaps	do	5 percent	5 percent	5 percent.
Retailers' excise taxes:				
Diesel fuel used for highway vehicles	Per gallon		20 percent	4 cents.
Furs and fur articles	Retailers' sale price		20 percent	10 percent.
Jewelry	do		20 percent	10 percent.
Luggage, purses, wallets, etc.	do		20 percent	10 percent.
Toilet preparations	do		20 percent	10 percent.
Miscellaneous excise taxes:				
Admissions:				
Generally	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 5 cents or major fraction.	1 cent for each 10 cents or major fraction over \$1. ²⁷
Excess charges by proprietor				50 percent.
Leases of boxes or seats		Amount charged for similar accommo-dations.	10 percent.	50 percent.

See footnotes at end of table, p. 22.

TABLE VII.—*Excise tax rates in effect as of certain specified dates—Continued*

Commodity, etc., taxes	Unit of tax	Rates in effect as of—		
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945
Miscellaneous excise taxes—Continued				
Admissions—Continued				
Ticket broker sales in excess of regular price.	Excess charge-----	10 percent-----	10 percent-----	10 percent.
Cabarets, roof gardens, etc.-----	Taxable amount-----	1½ cents for each 10 cents or fraction. ²⁸	1½ cents for each 10 cents or fraction. ²⁸	10 percent. ²⁹ ³⁰
Bowling alleys, billiard and pool tables. Checks, drafts, or orders for payment of money.	Each unit per year	2 cents-----	\$20.-----	\$20.
Club dues, initiation fees. ³¹	Amount paid-----	10 percent-----	20 percent-----	20 percent.
Coconut and other vegetable oils processed, first domestic processing.	Per pound-----	3 cents-----	3 cents-----	10 percent.
Coin-operated devices:				
Amusement or music machines-----	Each unit per year			
Leases of safe-deposit boxes-----	do-----			
Oleomargarine, adulterated butter, filled cheese:	Amount collected-----	10 percent-----	10 percent-----	10 percent.
Oleomargarine:				
Colored-----	Per pound-----	10 cents-----	10 cents-----	10 cents.
Uncolored-----	do-----	¼ cent-----	¼ cent-----	¼ cent.
Imported, in addition to import duties.	do-----	15 cents-----	15 cents-----	15 cents.
Manufacturers-----	Per year-----	\$600-----	\$600-----	\$600.
Retailers of colored oleomargarine.	do-----	\$48-----	\$48-----	\$48.
Retailers of uncolored oleomargarine.	do-----	\$6-----	\$6-----	\$6.
Wholesalers of colored oleomargarine.	do-----	\$180-----	\$480-----	\$480.
Wholesalers of uncolored oleomargarine.	do-----	\$200-----	\$200-----	\$200.
Adulterated butter:				
Adulterated butter-----	Per pound-----	10 cents-----	10 cents-----	10 cents.
Manufacturers-----	Per year-----	\$600-----	\$600-----	\$600.
Wholesale dealers-----	do-----	\$480-----	\$480-----	\$480.
Retail dealers-----	do-----	\$48-----	\$48-----	\$48.
Processed butter:				
Processed butter-----	Per pound-----	¼ cent-----	¼ cent-----	¼ cent.
Manufacturers-----	Per year-----	\$50-----	\$50-----	\$50.
Filled cheese:				
Domestic-----	Per pound-----	1 cent-----	1 cent-----	1 cent.
Imported, in addition to import duties.	do-----	8 cents-----	8 cents-----	8 cents.
Manufacturers, per factory-----	Per year-----	\$400-----	\$400-----	\$400.
Wholesale dealers-----	do-----	\$250-----	\$250-----	\$250.
Retail dealers-----	do-----	\$12-----	\$12-----	\$12.

Soft drinks (carbonated beverages, fountain syrups, mineral waters, etc.).	Per gallon.	1 1/4 cents to 6 cents	
Sugar:	Per pound.	0.465 cent. 0.00875 cent.	
Testing 92 sugar degrees	do.	0.5144 cent.	0.53 cent. ³²
Each additional degree (fractions in proportion).	do.	0.5144 cent.	10 percent.
Local telephone service	Amount charged		
Telephone toll service:			
Charge more than 24 cents and less than 50 cents.	None.	None.	
Charge more than 50 cents and less than \$1.	10 cents.	10 cents.	10 percent.
Charge more than \$1 and less than \$2.	15 cents.	15 cents.	25 percent.
Charge more than \$2.	20 cents.	20 cents.	15 percent.
Telegraph messages:			
Domestic.	5 percent.	5 percent.	10 percent.
International.	5 percent.	5 percent.	10 percent.
Cable and radio messages:			
Domestic.	do.	10 cents per message.	10 percent.
International.	do.	10 cents per message.	10 percent.
Leased wires.	do.	5 percent.	10 percent.
Wire and equipment service.	do.	5 percent.	8 percent.
Transportation of oil by pipeline.	Amount paid		
Transportation of persons:			
Amounts paid, generally.	do.		
Seats and berths.	do.		
By air.	do.		
Transportation of property:			
Coal.	do.		
Other.	do.		
Use tax on highway vehicles weighing over 26,000 pounds.	Each short ton.		
Wagering:	Amount paid.		
Wagers (except parimutuel) wagers.	Per 1,000 pounds per year.		
Occupation of accepting taxable wagers.	Amount wagered.		
Yachts, pleasure boats, sailing boats, motorboats with fixed or outboard engines:	Per year.		10 percent.
Domestic construction.	Size or type.	\$10 to \$200.	
Foreign construction.	do.	\$20 to \$400.	\$50.

See footnotes at end of table, p. 22.

TABLE VII.—Excise tax rates in effect as of certain specified dates—Continued

Commodity, etc., taxes	Unit of tax	Rates in effect as of—		
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945
All other miscellaneous excise taxes:				
Alaskan railroads-----	Of gross annual income.	1 percent-----	1 percent-----	1 percent-----
Bank circulation, etc., taxes:				
Circulation other than of national banks:				
On average circulation outstanding:	Each month-----	$\frac{1}{12}$ of 1 percent-----	$\frac{1}{12}$ of 1 percent-----	$\frac{1}{12}$ of 1 percent-----
Entire circulation-----	do-----	$\frac{1}{6}$ of 1 percent-----	$\frac{1}{6}$ of 1 percent-----	$\frac{1}{6}$ of 1 percent-----
Circulation exceeding 90 percent of capital (additional tax).	do-----	10 percent-----	10 percent-----	10 percent-----
Circulation paid out-----	do-----	1 cent-----	1 cent-----	1 cent-----
Bituminous coal:				
Excise tax on sale of bituminous coal produced within the United States.	Per ton of 2,000 pounds.	19½ percent	19½ percent	19½ percent
Additional excise tax, applicable to producers not members of Bituminous Coal Code:				
If sold at mine-----	Of sales price at mine.-----			
If not sold at mine or through arm's-length transaction, of fair market value at time of sale.	Of fair market value.-----	2 cents-----	2 cents-----	2 cents-----
Cotton futures (subject to many conditions).	Per pound-----	2 cents-----	2 cents-----	2 cents-----
Firearms (National Firearms Act):				
Certain short 2-barrel guns:				
Sale or transfer-----	Per firearm-----	\$1-----	\$1-----	\$1-----
Importers or manufacturers-----	Per year-----	\$25-----	\$25-----	\$25-----
Dealers-----	do-----	\$1-----	\$1-----	\$1-----
Machinerguns, silencers, etc.:				
Sale or transfer-----	Per firearm-----	\$200-----	\$200-----	\$200-----
Importers or manufacturers-----	Per year-----	\$350-----	\$500-----	\$500-----
Dealers-----	do-----	\$200-----	\$200-----	\$200-----
Pawnbrokers-----	do-----	\$300-----	\$300-----	\$300-----
Import excise taxes:				
Coal, coke, etc. ³⁵ -----	Per 100 pounds-----	10 cents-----	10 cents-----	10 cents-----
Copper and copper concentrates; Articles containing 4 percent or more of copper.	By weight-----	3 percent ad valorem or $\frac{3}{4}$ cent per pound, whichever is lower.	3 percent ad valorem or $\frac{3}{4}$ cent per pound, whichever is lower.	3 percent ad valorem or $\frac{3}{4}$ cent per pound, whichever is lower.

Articles in which copper is component material of chief value.	Per pound.....	3 cents.....
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930.	Per pound of copper therein.	4 cents.....
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil).	Per gallon.....	½ cent.....
Gasoline and other motor fuel.	do.....	2½ cents.....
Hempseed.	Per pound.....	2½ cents.....
Lubricating oils.	Per gallon.....	1.24 cents.....
Lumber, except flooring of maple, birch, and beech. ³⁸	Per 1,000 feet.....	4 cents.....
Oils:		\$3.....
Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil).	Per pound.....	4½ cents.....
Whale oil (except sperm oil), fish oil (except cod oil, cod liver oil, and halibut liver oil), marine animal oil, or any combination of the foregoing, etc. ³⁷	do.....	3 cents.....
Paraffin and other petroleum wax products.	do.....	1 cent.....
Perilla seed.	do.....	1.38 cents.....
Rapeseed, kapok seed.	do.....	2 cents.....
Sesame seed.	do.....	1.18 cents.....
Marijuana:		
Transfers to registered persons.	Per ounce.....	1 cent.....
Transfers to unregistered persons.	do.....	1.38 cents.....
Importers, manufacturers and compounders.	Per year.....	2 cents.....
Producers.	do.....	1.18 cents.....
Practitioners.	do.....	\$1.....
Persons engaged in laboratory research.	do.....	\$1.....
Persons other than practitioners who deal in, dispense, or give away.	do.....	\$3.....

See footnotes at end of table, p. 22.

TABLE VII.—Excise tax rates in effect as of certain specified dates—Continued

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1963
All other miscellaneous excise taxes—Con.					
Opium:					
Opium and coca leaves, etc.:	Per ounce—	1 cent	1 cent	1 cent	1 cent.
Opium for smoking—	Per pound—	\$300	\$300	\$300	\$300.
Importers, manufacturers, pro-	ducers, and compounders.	\$24.	\$24.	\$24.	\$24.
Wholesaler dealers—	do—	\$12	\$12	\$12	\$12.
Retail dealers—	do—	\$3	\$3	\$3	\$3.
Practitioners—	do—	\$1	\$1	\$1	\$1.
Persons engaged in laboratory re-	do—				
search.	do—				
Persons not otherwise taxed, dis-	do—	\$1	\$1	\$1	\$1.
pensing preparation of limited					
narcotic content.					

¹ In addition to rates shown, special penalty taxes were in effect during the prohibition period.

² Drawback of \$6 per gallon and \$0.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

³ No charge to be made for stamps after Jan. 1, 1955.

⁴ The Excise Tax Technical Changes Act of 1958 made certain changes in the definition and rates of special occupational taxes for liquor dealers. In the case of rectifiers, tax is based on number of gallons rather than barrels as follows: Less than 20,000 gallons, \$110; 20,000 gallons or more, \$220.

⁵ Large cigarettes over 6 1/2 inches long, counting each 2 3/4 inches as one cigarette, taxes as small cigarettes.

⁶ In no case shall tax be more than 4 cents on each share, nor less than 4 cents on the sale or transfer.

⁷ House trailers and motorcycles exempt.

⁸ Buses rated at same rate as passenger automobiles.

⁹ Rebuilt or recconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs and storage batteries.

¹⁰ Tires not more than 20 inches in diameter and not more than 1 3/4 inches in cross section if such tires are of all rubber construction without fabric or metal reinforcement or tires of extruded tire with internal wire fastening agent exempt. Tires other than those used on highway vehicles taxed at the rate of 5 cents per pound, except laminated tires are taxed at 1 cent per pound. Bicycle tires used in manufacture of new bicycles exempt.

¹¹ Cash registers of the type used in registering over-the-counter retail sales exempt.

¹² Stencil-cutting machines of the type used in marking freight shipments exempt.

¹³ Excludes those which are subject to the 20-percent retail tax.

¹⁴ Tax not to exceed 10 percent of price for which so sold.

¹⁵ The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. The Excise Tax Reduction Act of 1954 continued the base established by the Revenue Act of 1951 but reduced the rate to 5 percent.

¹⁶ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

¹⁷ Cutting oil taxed at the rate of 3 cents per gallon.

¹⁸ Tax does not apply to communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.

¹⁹ Excludes aerial cameras and cameras weighing more than 100 pounds.

²⁰ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

²¹ Commercial and industrial types exempt.

²² Tax applies only to film in rolls and certain specified dimensions.

²³ Specific types of articles used predominantly for school sports and by children exempt.

²⁴ Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component material.

²⁵ Exemptions include silver-plated flatware; watches designed for the blind; articles used for religious purposes; surgical instruments; frames for eyeglasses; and buttons, insignia, etc., used on uniforms of the Armed Forces.

²⁶ Taxable powders, oils and lotions; barber and beauty shop supplies to be used on premises; and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes exempt.

²⁷ Admissions according to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid. If admission is to horse or dog race track, ratio is 20 percent of total amount paid.

²⁸ Taxable amount was admission charge, cleared to be 20 percent of total paid for refreshments, services, and merchandise; amounts of 50 cents or less exempt.

²⁹ Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges not subject to cabaret tax.

³⁰ Prior to 1941, dues of \$25 or less and fees of \$10 or less exempt; 1941 and later years, dues of \$40 and fees of \$10 exempt.

³¹ Tax imposed only on sugar manufactured in the United States.

³² No tax is imposed where charge is 30 cents or less, on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate long-haul tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line, a Public Law 796, 84th Cong., exempted, foreign travel in general, except those trips beginning and ending within the United States or on the 25-mile "buffer zone" in Canada and in Mexico. No tax imposed where charge is 60 cents or less, on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Transportation by aircraft with seating capacity of less than 10 adult passengers including the pilot, not subject to tax unless such aircraft is operated on an established line and if gross takeoff weight of aircraft is more than 12,500 pounds.

³³ Applies only on imports if imports from a country exceeded exports to it during the preceding calendar year.

³⁴ Tax does not apply to lumber of northern white pine, Norway pine, western white spruce, and Engleman spruce. Wood dowels taxed at from 75 cents to \$3 per 1,000 feet.

³⁵ Whale oil, fish oil, or marine animal oil of any kind may enter tax free if such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

FEDERAL EXCISE-TAX DATA

TABLE VIII.—Excise taxes which have been repealed or have expired subsequent to Dec. 31, 1939

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
LIQUOR TAXES				
Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon.	1936--	10 Cents---	10 cents----	Eliminated July 1, 1940.
Container stamps:				
Per container, less than 1/2 pint	1934-	1/4 cent	1/4 cent----	
Per container, 1/2 pint or more	1934-	1 cent	1 cent----	
Export stamps, per package	In effect Dec. 31, 1913.	10 cents----	10 cents----	
STAMP TAXES				
Passage tickets over \$10 sold for passage by vessel to foreign port:				
Costing \$10.01 to \$30	1917-	\$1----	\$1.10-----	Repealed by Excise Tax Act of 1947.
Costing \$30.01 to \$60	1917-	\$3----	\$3.30-----	Do.
Over \$60	1917-	\$5----	\$5.50-----	Do.
Silver bullion sales or transfers, of amount by which selling price exceeds cost plus allowed expenses	1934-	50 percent	50 percent-----	Repealed by Public Law 88-36, effective June 5, 1963.
MANUFACTURERS' EXCISE TAXES				
Electrical energy, of manufacturers' sales price	1932-	3 percent	3½ percent	Repealed by Revenue Act of 1951.
Mixed flour, per barrel	In effect Dec. 31, 1913.	4 cents	4 cents-----	Repealed by Revenue Act of 1942.
Mixed flour manufacturers, per year	do	\$12-	\$12-----	
Motorcycles, of manufacturers' sales price	1917-	3 percent	7 percent-----	Do.
Optical equipment, of manufacturers' sales price	1941-	10 percent	10 percent-----	Do.
Refrigeration equipment, commercial	1941-	10 percent	10 percent-----	Cong.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price	1941-	10 percent	10 percent-----	Repealed by Revenue Act of 1942.
Washing machines of commercial type used in laundries, of manufacturers' sale price	1941-	10 percent	10 percent-----	Do.
MISCELLANEOUS TAXES				
Alaskan railroads, of gross annual income	1914-	1 percent	1 percent-----	Repealed by Public Law 386, effective June 10, 1950.
Bituminous coal:				
Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.	1937-	1 cent	1 cent-----	Expired Aug. 23, 1943.
Additional excise tax, applicable to producers not members of Bituminous Coal Code:				
If sold at mine, of sales price at mine	1937-	19½ percent	19½ percent	Do.
If not sold at mine or through arm's length transaction, of fair market value at time of sale	1937-	19½ percent	19½ percent	Do.
Import taxes	Various			Repealed by Tariff Classification Act of 1962 and replaced by tariffs. See table VII for historical data.

TABLE VIII.—*Excise taxes which have been repealed or have expired subsequent to Dec. 31, 1939—Continued*

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
MISCELLANEOUS TAXES—continued				
Oleomargarine:				
Colored, per pound	In effect Dec. 31, 1913.	10 cents	10 cents	
Uncolored, per pound	do	1/4 cent	1/4 cent	
Manufacturers, per pound	do	\$600	\$600	
Retailers of colored oleomargarine, per year	do	\$48	\$48	
Retailers of uncolored oleomargarine, per year	do	\$6	\$6	
Wholesalers of colored oleomargarine, per year	do	\$480	\$480	
Wholesalers of uncolored oleomargarine, per year	do	\$200	\$200	
Transportation of oil by pipeline, of amount paid	1932	4 percent	4½ percent	
Transportation of property:				
Coal, per short ton	1942	4 cents	4 cents	Repealed by Public Law 85-475, effective Aug. 1, 1958.
All other, of amount paid	1942	3 percent	3 percent	Repealed by Public Law 87-508, effective Nov. 16, 1962.
Transportation of persons by rail, motor vehicle or water, of amount paid:				
Use of automobiles, per year	1941	\$5	\$5	
Use of boats (overall length) per year:				
16 feet but not over 28 feet	1941	\$5	\$5	
Over 28 feet but not over 50 feet	1941	\$10	\$10	
Over 50 feet but not over 100 feet	1941	\$40	\$40	
Over 100 feet but not over 150 feet	1941	\$100	\$100	Repealed by Revenue Act of 1945.
Over 150 feet but not over 200 feet	1941	\$150	\$150	
Over 200 feet	1941	\$200	\$200	

TABLE IX.—Actual collections from excise taxes for fiscal years 1939, and 1955–63, estimated collections for 1964 and 1965

[In millions of dollars]

FEDERAL EXCISE-TAX DATA

Source	1939	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964 est.	1965 est.
Liquor taxes:												
Distilled spirits (domestic and imported)-----	285.0	1,870.6	2,023.3	2,080.1	2,054.5	2,098.5	2,255.8	2,276.5	2,386.5	2,467.5	2,500.0	2,600.0
Fermented malt liquors-----	250.7	737.2	760.5	757.6	757.6	767.2	796.2	795.4	813.5	825.4	900.0	975.0
Rectification tax-----	10.7	23.9	24.4	23.5	21.8	22.0	22.1	22.5	23.0	25.5	27.0	28.0
Wines (domestic and imported)-----	6.4	81.8	86.4	87.4	90.3	90.9	98.8	96.1	98.0	101.9	103.0	106.0
Special occupational taxes-----	10.8	22.5	20.8	21.6	22.3	23.4	20.8	22.3	20.3	21.3	22.0	22.0
Container stamps-----	9.9	6.7	.1	.1								
All other-----	5.4											
Total, liquor taxes-----	587.8	2,742.8	2,920.6	2,973.2	2,946.5	3,002.1	3,193.7	3,212.8	3,341.3	3,441.7	3,552.0	3,731.0
Tobacco taxes:												
Cigarettes (small)-----	504.0	1,504.2	1,549.0	1,610.9	1,668.2	1,738.1	1,863.6	1,923.5	1,956.5	2,010.5	2,050.0	2,075.0
Tobacco (chewing and smoking)-----	54.8	16.2	14.9	14.0	14.4	14.4	16.9	17.1	17.3	17.7	17.7	17.0
Cigars (large)-----	12.8	46.2	45.0	44.9	47.2	50.7	49.9	49.3	50.1	52.0	53.0	(1)
Snuff-----	6.9	3.9	3.7	3.5	3.5	(1)	1.0	.9	(1)	2.8	(1)	3.0
All other-----	1.6	.8	.8	.6	.7	1.2			2.2			
Total, tobacco taxes-----	580.2	1,571.2	1,613.5	1,674.0	1,734.0	1,806.8	1,931.5	1,991.1	2,025.7	2,079.2	2,122.0	2,148.0
Stamp taxes:												
41.1	112.0	114.9	107.5	109.5	133.8	139.2	149.4	149.4	159.3	149.1	170.0	180.0
Manufacturers' excise taxes:												
Gasoline-----	207.0	954.7	1,030.4	1,458.2	1,636.6	1,700.3	2,015.9	2,370.3	2,412.7	2,497.3	2,625.0	2,775.0
Lubricating oils-----	30.5	69.8	74.6	73.6	70.0	73.7	81.7	74.3	73.0	74.4	75.0	80.0
Passenger autos and motorcycles ² -----	42.7	1,047.8	1,376.4	1,144.2	1,170.0	1,039.3	1,331.3	1,228.3	1,300.4	1,559.5	1,750.0	1,800.0
Automobile trucks, buses, and tractors-----	6.0	134.8	189.4	199.3	206.1	215.3	271.9	236.7	257.2	303.1	350.0	400.0
Parts and accessories for automobiles-----	7.9	136.7	145.8	157.3	166.7	166.2	189.5	188.8	198.1	224.5	240.0	255.0
Tires and inner tubes, tread rubber ³ -----	34.8	164.3	177.9	251.5	259.8	278.9	304.5	279.6	361.6	398.9	415.0	430.0
Electrical energy-----	39.9	50.9	71.1	75.2	61.4	62.4	69.3	64.5	66.4	68.2	75.0	80.0
Electric, gas, and oil appliances-----	10.6	18.7	22.9	26.1	24.9	29.4	31.8	32.9	34.0	36.0	40.0	45.0
Toilet preparations-----												
Electric light bulbs and tubes-----												
Radio receiving sets, phonographs, records, musical instruments, and television sets-----	4.8	155.9	186.2	180.4	179.3	187.7	211.8	189.9	216.4	231.8	250.0	275.0
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze-----	7.0	38.0	49.1	46.9	39.4	40.6	50.0	55.9	54.6	61.5	65.0	70.0
Business and store machines-----	57.3	70.1	83.2	90.7	93.9	99.4	98.3	81.7	74.8	70.0	70.0	70.0
Photographic apparatus-----	15.2	17.4	19.9	22.5	24.3	26.2	25.3	25.3	25.3	25.2	26.0	28.0
Matches-----	1.1	5.8	6.2	5.9	5.1	5.3	5.3	4.7	4.1	5.0	5.0	5.0
Sporting goods-----	3.0	13.5	13.7	14.6	16.3	17.3	19.4	21.6	24.4	25.0	30.0	30.0
Firearms, shells, pistols, and revolvers-----	13.4	15.5	16.6	16.2	15.9	17.6	16.5	16.7	17.9	19.0	20.0	20.0
Fountain and ballpoint pens, mechanical pencils, and lighters-----												
Total, manufacturers' excise taxes-----	394.5	2,885.0	3,456.0	3,761.9	3,974.1	3,958.8	4,735.1	4,896.8	5,132.9	5,610.3	6,040.0	6,373.0

See footnotes at end of table, p. 26.

TABLE IX.—*Actual collections from excise taxes for fiscal years 1939, and 1955–63; estimated collections for 1964 and 1965—Continued*

[In millions of dollars]

SOURCE	1939	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964 est.	1965 est.
Retailers' excise taxes:												
Diesel fuel used for highway vehicles	22.7	24.5	39.5	46.1	52.5	71.9	88.9	105.2	113.0	130.0	150.0	
Jewelry, etc.	142.4	152.3	156.6	156.1	156.4	165.7	168.5	176.0	181.9	190.0	200.0	
Furs	27.1	28.3	29.5	28.5	29.9	30.2	29.2	31.2	29.3	30.0	32.0	
Toilet preparations	71.8	83.8	92.9	98.2	108.0	120.2	131.7	144.6	158.4	175.0	200.0	
Luggage, handbags, wallets, etc.	50.9	57.5	57.1	58.8	61.5	62.6	68.2	69.4	74.0	80.0	85.0	
Total, retailers' excise taxes	314.8	346.4	375.5	387.7	408.3	450.6	486.5	526.3	556.6	605.0	667.0	
Miscellaneous taxes:												
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	24.1	230.3	241.5	266.2	279.4	292.4	312.1	343.9	350.6	364.6	400.0	450.0
Local telephone service	290.2	315.7	347.0	370.8	398.0	426.2	483.4	492.9	516.0	530.0	550.0	
Transportation of oil by pipeline	11.0	33.5	35.7	37.2	35.1	38.0	41.4	44.3	47.4	50.5	54.0	
Transportation of persons	200.5	214.9	222.2	225.8	227.0	255.5	264.3	262.8	233.9	233.9	233.9	
Transportation of property	398.0	450.6	468.0	463.0	143.3	3.1	1.3	6	.5	.5	.5	
Admissions, exclusive of cabarets, roof gardens, etc.	19.5	{ 106.1	104.0	75.8	54.7	50.0	34.5	36.7	39.2	42.8	45.0	50.0
Cabarets, roof gardens, etc.	39.3	42.3	43.2	42.9	42.9	45.1	49.6	33.6	35.6	39.8	45.0	50.0
Wagering taxes	7.8	7.0	7.3	6.9	6.8	6.6	7.3	5.9	5.7	6.0	6.0	
Club dues and initiation fees	42.0	47.2	54.2	60.3	64.8	67.2	64.4	69.5	71.1	75.0	80.0	
Leases of safe-deposit boxes	6.2	5.6	5.5	5.8	6.1	6.1	6.4	6.6	6.7	7.0	8.0	
Use of certain highway vehicles	2.0	—	—	27.2	33.1	32.5	38.3	45.6	79.8	99.5	110.0	120.0
Coconut and other vegetable oils, processed	27.7	19.0	18.5	19.7	9.4	1.7	.4	.1	—	—	—	
Oleomargarine, etc.	2.2	—	—	—	—	—	—	—	—	—	—	
Sugar tax	65.4	78.5	82.9	86.1	85.9	86.4	89.9	91.8	96.6	99.9	100.0	100.0
Coin-operated amusement and gaming devices	15.0	14.2	15.0	17.5	16.9	20.3	23.9	19.6	20.3	22.0	25.0	
Bowling alleys and billiard and pool tables	3.4	3.0	3.1	3.1	3.4	3.7	4.3	4.2	4.9	5.0	5.0	
All other, including repealed taxes	6.6	1.0	1.0	1.0	1.0	1.0	1.1	1.2	1.2	1.2	2.0	2.0
Total, miscellaneous taxes	164.6	1,469.9	1,584.0	1,679.1	1,695.3	1,383.4	1,315.0	1,408.7	1,465.1	1,506.6	1,457.0	1,566.0
Total, excise taxes	1,768.1	9,095.9	10,035.4	10,571.2	10,847.1	11,693.2	11,765.1	12,145.2	12,650.7	13,343.5	13,946.0	14,665.0

Note.—Figures are rounded and do not necessarily add to totals. Undistributed depositary receipts are excluded.

Source: Actual collections from annual reports of the Commissioner of Internal Revenue, Internal Revenue Service, U.S. Treasury Department. Estimates for 1964 and 1965 by staff of Joint Committee on Internal Revenue Taxation.

¹

Snuff and tobacco collections combined.

Motorcycles exempted by Public Law 379, 84th Cong., effective Sept. 1, 1956.

a Tread rubber made taxable by Highway Act of 1956.



